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December 8, 2005

Peter M. Kopke, Chief Clerk MICHIGAN TAX TRIBUNAL 611 W. Ottawa Street, 2nd Floor Lansing, MI 48913

Re: The Detroit Edison Company and Michigan Consolidated Gas Company Threshold Stipulations For Global Settlement Framework

Dear Mr. Kopke:

I enclose Stipulations For Consent Judgment, Consent Judgments, and Schedules to Consent Judgment for certain The Detroit Edison Company ("Detroit Edison") and Michigan Consolidated Gas Company ("MichCon") cases involving primarily the value of gas distribution personal property or electric transmission and distribution property. These Stipulations are in the following jurisdictions:

Allen Park	River Rouge
Ann Arbor	Romulus
Canton Twp.	Southfield
Dearborn	Taylor
Dearborn Heights	Trenton
Detroit	Warren
Grand Rapids	Woodhaven
Lincoln Park	Ypsilanti Twp.
Redford Twp.	

For certain jurisdictions, we have also included Stipulated Motions to Consolidate in order to more expeditiously resolve settlement in certain jurisdictions involving multiple parcels or parcels that became split during the pending years.

The enclosed Stipulations For Consent Judgment, Consent Judgments, and Schedules to Consent Judgment are from a sufficient number of jurisdictions to meet the numerical threshold in ¶5 of the Stipulations so that the Stipulations may be entered by the Tribunal.

The Detroit Edison Stipulations For Consent Judgment and the requisite \$25 filing fee checks are for the following docket numbers:

248263	248265	262094
262080	262088	262095
262081	262089	262096
255558	262090	248266, et al.
248264	262091	248269
262086	262092	248274
262087	262093	248275

HONIGMAN

Peter M. Kopke, Chief Clerk December 8, 2005 Page 2

262128	261916	261797
248276	248279	248289
248278	248281, 277286 and 277807	262149
262130	262139	255604
262131	248174	255605
262132	248175	255606
248245	248176	255607
261914	248177 and 277160	
261915	261796	

The Detroit Edison Company Stipulated Motions to Consolidate and the requisite \$25 filing fee checks are for the following document numbers:

248266, et al. 248177 and 277160

The Michigan Consolidated Gas Company Stipulations For Consent Judgment and the requisite \$25 filing fee checks are for the following document numbers:

248905, 303638, 305057 248906, 303639, 305055 248907, 303640, 305056 248865	248931, 303580, 305102 248972, 303596, 305105 248973, 303597, 305106 248974, 303614, 305107
248866	248933, 303578, 305108
248966, 303604, 305063 248967, 303605, 305062	248959, 303609, 305114 248960, 303610, 305113
248968, 303603, 305064	248961, 303616, 305111
248909, 303635, 305065	248962, 303615, 305112
248910, 303636, 305066	248828
248911, 303630, 305070	248958, 303617, 305120
248912, 303631, 305071	248942, 303569, 305121
248913, 303594, 305068	248943, 303568, 305122
248914, 303633, 305073	248769
248915, 303593, 305067	248947, 303625, 305130
248916, 303634, 305074	248948, 303626, 305131
248917, 303632, 305072	248949, 303627, 305132
248918, 303595, 305069	248950, 303628, 305133
248904, 303641, 305076	248900
248702 and 285110	248901
248703	248902
248704	248903
248705	
248706	
248707	

HONIGMAN

Peter M. Kopke, Chief Clerk December 8, 2005 Page 3

The Michigan Consolidated Gas Company Stipulated Motions to Consolidate and the requisite \$25 filing fee checks are for the following document numbers:

248904, et al. 248702 and 285110

Given the bulk of information, and our efforts to get this job accomplished with numerous parties by December 9, it is possible a Stipulation or a check may have been miscounted. If so, we apologize and request that you would contact me immediately so we can rectify the situation.

Please note that we are filing these documents immediately after receiving the Department of Treasury's signatures. We will be sending conformed copies of each Stipulation, Consent Judgment, and Schedule to Consent Judgment to each taxing jurisdiction when copying is completed. Each taxing jurisdiction is receiving email notification of this filing through a copy of this letter.

Thank you very much, and please also pass on our thanks to the Tribunal Staff for processing these numerous items.

Very truly yours,

HONIGMAN MILLER SCHWARTZ AND COHN LLP

Steven P. Schneider

SPS/pjk Enclosures

c: Ross H. Bishop, Esq. (w/o encls.; via email)

Mr. Scott D. Schrager (w/o encls.; via email)

Gary Evanko, Wayne County Equalization Director (w/o encls.; via email)

Bernard C. Schaefer, Esq. (w/o encls.; via email)

George G. Constance, Esq. (w/o encls.; via email)

Laura M. Hallahan, Esq. (w/o encls.; via email)

David Hieber, Oakland County Equalization Director (w/o encls.; via email)

Steven M. Mellen, Macomb County Equalization Director (w/o encls.; via email)

Frederick W. Morgan, Assessor (w/o encls.: via email)

Kevin C. Richard, Esq. (w/o encls.; via email)

Richard P. Middleton, Esq. (w/o encls.; via email)

Ralph E. Koblinski, Esq. (w/o encls.; via email)

Ms. Pamela A. Biesecker (w/o encls.; via email)

Mr. Naif Khouri (w/o encls.; via email)

Mr. Jerry D. Henderson (*w/o encls.; via email*)

Representatives of local taxing jurisdictions (w/o encls.; via email)